

Exhibit F - Statement of Changes in Net Position for FY 1999 Reporting

USDA/TREAS

Line No	Line Title	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
1	Net Cost of Operations					
					Net Cost of Operations	Amount reported on Statement of Net Cost
2	Financing Sources (other than exchange revenues):					
2A	Appropriations Used					
		Pre	E	5700	Appropriated Capital Used (new title for 2000) Expended Appropriations Used	Nonexchange
		Pre	E	5799	Adjustment of Appropriated Capital Used	Nonexchange
						Nonexchange
2B	Taxes (and other nonexchange revenue)					Nonexchange
		Pre	E	5310	Interest Revenue	Reported by recipient/non-custodial entity only
		Pre	E	5319	Contra Revenue for Interest	Reported by recipient/non-custodial entity only
		Pre	E	5320	Penalties and Fines (new title for 2000) Penalties, Fines and Administrative Fees Revenue	Reported by recipient/non-custodial entity only
		Pre	E	5329	Contra Revenue for Penalties (new title for 2000) Contra Revenue for Penalties, Fines and Administrative Fees	Reported by recipient/non-custodial entity only
		Pre	E	5800	Tax Revenues (new title for 2000) Tax Revenues Collected	Nonexchange
		Pre	E	5801	Tax Revenue Accrual Adjustment (New Account in 2000)	Nonexchange
		Pre	E	5809	Contra Revenue for Taxes	
		Pre	E	5890	Tax Revenues Refunded	
		Pre	E	5900	Other Revenue	
		Pre	E	5909	Contra Revenue for Other Revenue	
2C	Donations (nonexchange revenue)					

			Pre	E	5600	Donated Revenue Financial Resources	
			Pre	E	5609	Contra Revenue for Donations - Financial Resources	
			Pre	E	5610	Donated Revenue - Nonfinancial Resources	
			Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	
2D	Imputed Financing						
			Pre	E	5780	Imputed Financing Sources	
2E	Transfers-in						
			Pre	E	5720	Financing Sources Transferred-In Without Reimbursement	
			Pre	E	5740	Appropriated Earmarked Receipts Transferred In (New Account in 2000)	
			Pre	E	5750	Expenditure Financing Sources - Transfers In (New Account in 2000)	
			Pre	E	5755	Non-expenditure Trust Fund Financing Sources - Transfers In (New Account in 2000)	
							Nonexchange
2F	Transfers-out						Nonexchange
			Pre	E	5730	Financing Sources Transferred-Out Without Reimbursement	Nonexchange
			Pre	E	5745	Appropriated Earmarked Receipts Transferred Out (New Account in 2000)	
			Pre	E	5760	Expenditure Financing Sources - Transfers Out (New Account in 2000)	
			Pre	E	5765	Non-expenditure Trust Fund Financing Sources - Transfers Out (New Account in 2000)	
2G	Other						
			Pre	E	5790	Other Financing Sources	
			Pre	E	7190	Other Gains	
			Pre	E	7290	Other Losses	
			Pre	E	7500	Distribution of Income - Dividend	
3	Net Results of Operations						
					CALC	(2-1)	
4	Prior Period Adjustments						
			Pre	E	7400	Prior Period Adjustments	
5	Net Change in Cumulative Results of Operations						
					CALC	(3+OR-4)	

	Increase (Decrease) in Unexpended 6 Appropriations						Should also equal 3100E + 3310E
			Pre	E-B	3100	Appropriated Capital	
	Change in Net 7 Position						
					CALC	(5+OR-6)	
	Net Position-Beginning 8 of Period						
			Pre	B	3100	Appropriated Capital	
			Pre	B	3310	Cumulative Results of Operations	
	Net Position-End of 9 Period						
					CALC	(7+8)	